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FEW PRESENT AT ECONOMICS' CLUB MEETING

A Shulemson Gave Very Interesting Paper Last Night.

"WAR FINANCE"

Dr. Leacock Expresses Appreciation of Article on Finance—Discussion Ensues.

The Economists held a most successful meeting last night at Strathcona Hall. A highly interesting and instructive paper entitled "War Finance," was read by Mr. A. Shulemson. Dr. Stephen Leacock, head of the Economics Department, who was present, commented in a very flattering way on the merits of the paper. The work of Mr. Shulemson met with an all-round appreciation.

A lively discussion, encouraged by the sparkling humour of Dr. Leacock, ensued, and after laughter and ice-cream, the meeting adjourned.

The subject being of the greatest interest to most students, we have secured the essay from Mr. Shulemson, and are printing it verbatim.

Canadian War Finance.

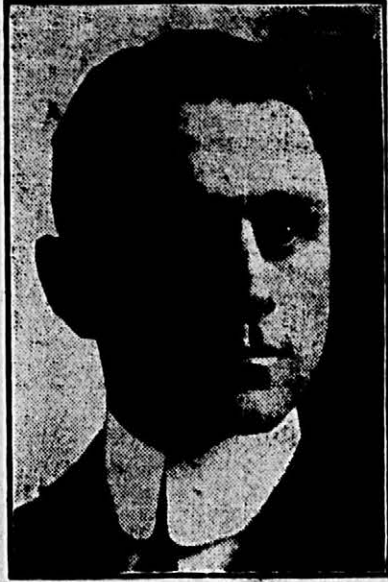
Before entering into a discussion of the subject this evening, Canadian finance since the war, it may be well to briefly point out the economic and financial conditions obtaining in Canada before the war, and the economic and financial conditions effects of the war. After making this brief outline, the finance of Canada since the war will be studied.

The decade from about 1902 to about 1912 was a period when industrial conditions in Canada were "booming." It was a period of great railway construction, and one when the resources of Canada were beginning to be developed on a large scale. This necessitated the importation of a large scale of construction material on which duties were paid, and which thus helped to increase the federal revenues. The tariff system of Canada has been rightly described as "protective and only incidentally for revenue," because by the imposition of many customs duties far larger profits are made by some manufacturers than the amount of revenue obtained by the Federal Treasury from the duties on imports of commodities which they produce. Thus in 1912, while Canada imported 201,000 tons of pig iron on which a duty of \$2.50 per ton was paid to the Government, Canadian producers got the benefit of this duty on an output of over 1,000,000 tons. In 1913 Canada imported shoes worth over \$4,000,000, on which duties from 25 per cent. to 30 per cent. were paid, while the home production, which took advantage of these high duties, totalled over \$50,000,000. The advantage to the home producers in these two instances, as in a very large number of others, lies in the fact that no excise tax is collected from them on their output. In spite, however, of a large protective element in the Canadian tariff system, the revenue from customs duties during the construction period increased tremendously from \$28,000,000 in 1901 to \$1,000,000 in 1913; the increase in dutiable imports into Canada, being \$106,000,000 to \$441,000,000. This increase can be traced to two causes, first the large number of dutiable articles on the tariff schedules, and secondly to the large volume of imports of constructive material.

A fundamental fact to be remembered about the Canadian fiscal system is that the revenue from customs and excise taxes has always represented over sixty-eight per cent. of the total federal revenue. This was especially true of the various years from 1890 to 1914, when customs and excise receipts represented at least 75 per cent. of the total revenue. In 1915, owing to the decrease in imports, the revenue from customs taxes greatly decreased, and the percentage fell to 72 per cent. In 1916 and in 1917, owing to the increase in direct taxation the percentage of customs and excise taxes to the total revenue fell to 70 per cent., and 68 per cent. respectively. It is thus seen that the Federal Budget depends principally on the revenue from customs and excise taxes, that is, taxes on expenditure.

In 1913 the Balkan Wars broke out, and were followed by a financial and industrial depression throughout the world. There was much unemployment.

DOING EDUCATIONAL WORK.



LT. E. A. CORBETT.

Lieut. E. A. Corbett, M.A., Arts '09, who left his duties as general secretary of the McGill Y.M.C.A., to engage in work among the soldiers overseas, is now educational work director for the Y.M.C.A. in the Seaford Area, Sussex, England.

READING CONTEST TO BE HELD BY "LIT"

Winner of the Contest Will be Awarded Chester MacNaughton Prize.

The Chester MacNaughton Reading Contest will be held in the near future under the auspices of the Literary and Debating Society and Canadian Club. The purpose of this contest is the furtherance of public speaking and oratory, and is one which should be of keen interest to all McGill men of the Arts Faculty, especially. Those who wish to take part in this contest must hand in their names to the secretary of the "Lit," C. T. Heaney. The winner of the contest will receive the Chester MacNaughton Prize of \$25 in books. The conditions of the contest are as follows:

Each candidate must read three extracts, one set for the occasion, one of his own choice, either prose or verse, approved by the judges, and a short prose extract, preferably from Ruskin's writings.

Any undergraduate is eligible to take part in this contest. The marks will be divided as follows:

75 per cent. will be given for audibility, clearness and correctness of enunciation; 25 per cent. for expression, appropriate, sympathetic and intelligent rendering.

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SOLDIER POET, FORMER MCGILL LECTURER DEAD

Lieut.-Col. McCrae Was Lecturer in Pathology at McGill.

GRADUATE OF TORONTO.

Was Joint Author, with Dr. Adams, of "Manual of Pathology."

Lieut.-Colonel McCrae, the author of "In Flanders' Fields," died yesterday in France from pneumonia, it is reported by cable from the Deputy Minister of Militia in London.

At the time of his death, Colonel McCrae was in command of the medical side of the Canadian Hospital No. 3, the McGill Unit at Boulogne, France. At the beginning of the war he entered active service with the first brigade of Canadian Artillery, on the staff of Brig.-General Morrison, and during the early period of the war, up to and through the second battle of Ypres, served with his brigade in the double capacity of staff and medical officer.

Colonel McCrae was a distinguished physician of Montreal, and was lecturer in medicine in the medical faculty of McGill University.

Colonel McCrae was a son of Lieut.-Colonel David McCrae, of Guelph, Ontario, and a brother of Mrs. J. F. Kilgour, of Brandon. He was 45 years of age and unmarried.

When war broke out in 1914 Dr. McCrae was on the ocean, on his way to England. Immediately upon his arrival there he cabled back to Canada an offer of his services. He was willing, he said, to serve as a combatant or in his medical capacity, according to the needs of the moment. Dr. McCrae was not without military experience. He had served with an artillery unit in the South African war and had won his majority there. The Canadian militia had always been one of his chief interests, and he was accustomed to say with a touch of humorous pride that he had been a soldier since the age of fourteen. He had been for a number of years an enthusiastic student of military history.

His offer to join the Canadian forces was accepted, and September, 1914, saw him at Valenciennes as medical officer to the brigade commanded by Col. Morrison (now Brigadier-General Morrison). There was, at the moment, no opportunity for combatant service in his own special branch of Field Artillery.

With Col. Morrison's brigade Major McCrae saw service in all the actions in which the Canadians were engaged in the spring of 1915. His letters to friends in Montreal at that time spoke much of the terrific intensity of concentrated artillery fire at Neuve Chapelle, a phase of warfare which had been unknown before to Canadians, and in which Dr. McCrae, because of his previous association with the artillery, was particularly interested.

At the second battle of Ypres, in April, 1915, his brigade was posted on the western bank of the canal in a most exposed position, and though it suffered heavy casualties in men and guns, it did extraordinary service in repelling attacks and breaking up formations of the enemy troops massing for attack.

Major McCrae not only carried out his medical work both for his own and neighboring units at great personal risk, but, through his close

(Continued on Page 4.)



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Lt.-Col. McCrae, the War Poet

The following are two of the most poetical works of the late famous and talented soldier poet Lt.-Col. John McCrae:

IN FLANDERS' FIELDS

In Flanders' fields, the poppies blow
 Between the crosses, row on row,
 That mark our place; and in the sky
 The larks, still bravely singing, fly,
 Scarce heard amid the guns below.

We are the dead. Short days ago
 We lived, felt dawn, saw sunset glow,
 Loved and were loved; and now we lie
 In Flanders' fields.

Take up our quarrel with the foe!
 To you, from falling hands, we throw
 The torch. Be yours to lift it high!
 If ye break faith with us who die
 We shall not sleep, though poppies blow
 In Flanders' fields.

—John McCrae.

THE ANXIOUS DEAD

O guns, fall silent till the dead men hear
 Above their heads the legions pressing on;
 (These fought their fight in time of bitter fear
 And died not knowing how the day had gone.)

O flashing muzzles, pause and let them see
 The coming dawn that streaks the sky afar;
 Then let your mighty chorus witness be
 To them, and Caesar, that we still make war.

Tell them, O guns, that we have heard their call,
 That we have sworn, and will not turn aside,
 That we will onward till we win or fall,
 That we will keep the faith for which they died.

Bid them be patient, and some day, anon
 They shall feel earth enwrap in silence deep,
 Shall greet, in wonderment, the quiet dawn,
 And in content may turn them to their sleep.

—John McCrae.

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MONTREAL, WEDNESDAY, JANUARY 30, 1918.

DESTRUCTIVE CRITICISM.

The greatest detriment to the political and social progress of the age is the prevailing tendency towards destructive criticism. There are in every community a certain number of progressive individuals—those who in the cause of progress and improvements are entirely willing to forego at least a certain amount of personal enjoyment and self satisfaction in the interests of a better state of society. There are, we repeat, a limited number of such altruistically minded people. It is indeed fortunate that there are such individuals, and the only criticism we have to make of this minority is that it is, numerically, so insignificant. The great majority of mankind is content to enjoy such privileges as they may, under existing circumstances, with perhaps considerable fruitless grumbling, but with absolutely nothing in the shape of an attempt at the betterment of their lot. This class possibly constitutes the vast majority of humanity. There is, however, still another type of person who, though his concern is purely personal, and is confined to the enjoyment of such of the good things of life as may fall to his lot, is ever alert to the acceptance of whatever advantage he perceives to accrue from the efforts of others towards progress. The purely selfish aspect, however, is far from being the chief condemnation of this latter class. The really detrimental and destructive part which this type plays in the development and progress of society is, we repeat, of monstrous proportions. Here selfishness, however disgusting, does as a rule lead to the betterment of society in general, and therefore we emphasize the fact that the selfish aspect which is characteristic of such individuals as we have described is by no means the most important ground for condemning them. It is that this person who, so far from accepting a share of the sacrifice and responsibility of assisting in advancing the welfare of society, and the institutions important to its existence, confines his effort and ability to a destructive and unfounded criticism of his fellowman, who in his own capacity, whatever it may be, is striving to further the interests of humanity and help on the cause of progress, which condemns him. Such individuals are frequently, and more or less vulgarly termed "chronic kickers," and the designation is one which well becomes them.

We have not to go far afield to meet with evidences of this pest. The "chronic kicker" (for critic he is not, in the proper sense of the term), is the bane of college institutions and activities. McGill, unfortunately, is not immune to the ravages of this nuisance. Surely in times such as these men of this inclination should expect small mercy at the hands of their fellows. The cry of the age is for united effort—a minimum of diffusion and a maximum of brotherly concentration in dealing with the duties which devolve upon us, as men, for their fulfillment.

RESULTS OF SECOND YEAR DENTISTRY.

ANATOMY.

Honours—M. E. Adams.
Pass: M. E. Adams, James Dance, R. G. Docks, J. Fineberg, S. A. MacSweeney, I. N. Pesser, B. Ratner, A. L. Walsh, W. T. Donnelly, L. S. Eidinger.

FIRST YEAR READINGS IN ENGLISH LITERATURE.

The following are the readings in English Literature for First Year Art students:

POETRY.

Milton—Minor Poems, Manly, 175.
Suckling, pp. 192; Lovelace, pp. 196, Cowley, pp. 197-198; Lyrics.
Dryden—Two Odes, Alexander's Feast, p. 207.
Chatterton—Bristow's Tragedie, page 205.
Pope—The Rape of the Lock, pages 231-238.
Blake—Songs of Innocence, page 301.
Burns—To a Mouse, page 315.
Wordsworth—Odes Imitations, page 339.
Coleridge—The Ancient Mariner, page 355.
Byron—Childe Harold, page 380.
Shelley—Adonais, page 404.
Keats—Nightingale, page 413.
Tennyson—In Memoriam, page 468.
Browning—Selections.
Mrs. Browning—Selections.

Bacon, four essays, Manly, pages 74-76.
Bunyan—Manly, pages 130-143.
Deane—Manly, pages 176-184.
Addison—Manly, pages 198-204.
Steele—Manly, pages 209-216.
Richardson—Manly, pages 221-228.
Johnson—The Rambler, Manly, page 241.

Goldsmith—The Man in Black, Manly, pages 259-262.
Burke—Reflections, Manly, page 274.
MacPherson—Ossian, Manly, page 275.
Boswell—Manly, page 277.
Lamb—Two Essays, Manly, page 337.
Eliot—Silas Marner.

C. O. T. C. MEETING.

A meeting of those students who desired to continue their C. O. T. C. work was held yesterday afternoon in the Science Building. The following schedule of parades was drawn up for "A" (lieutenants) certificate class: Tuesday, 5 to 6, Lecture.
Thursday, 8 to 10, Drill (Craig St. Drill Hall).
Saturday, 3 p.m.—Drill (Craig St. Drill Hall).
The extra Saturday drill was adopted at the wish of the students themselves. Those desiring to take this course or the "B" (Captains) certificate course should communicate with Capt. Simpson at C.O.T.C. Headquarters. The first drill will be on Thursday, Jan. 31st at the Craig St. Drill Hall, and in uniform.

GLEE CLUB PRACTICE.

The Glee Club held a highly satisfactory practice last night. Although the attendance was not satisfactory from the point of view of numbers, nevertheless the quality of the work carried out was such as to justify the high expectations of the conductor. The Club is gradually rounding into shape. After the Club had rehearsed sufficiently, the Quartette gathered around the piano and ran through a number of arrangements for male voices. The Quartette does not require much practice.

R. V. C. NOTES.

The Junior-Sophomore Debate will take place on February 6, in the R. V. C.

The question is: Resolved, that the American Society for National Defence is right in urging that the study of German be eliminated from the curriculum of all schools and colleges.

The Juniors will discuss the affirmative, and the Sophomores the negative. Miss Abbott and Miss Swindlehurst will represent Third Year, while Miss Robertson and Miss Novick will speak for Second Year.

This is the last of the inter-year debates, and its result will decide the championship.

THE QUEEN'S STATUE.

The First Year students have been asking this week, as has happened every year since the foundation of the college—how it happens that the statue of Queen Victoria is decorated with its present wreath of dark leaves, tied with violet ribbons.

Year by year, on January 22nd, the anniversary of the Queen's death, this decoration appears, and punctually on the 24th of May of each year there appears a wreath or sheaf of summer flowers from the same union hand.

Curiosity is often expressed as to who is responsible for these commemorative gifts. The story is that the constant friend is a lady, a citizen of the United States, who at the time of the death of Queen Victoria was resident in Montreal. Some years ago this lady left Canada, to live in Boston, but she still arranges for these floral tributes to be placed at the Royal Victoria College.

RED CROSS.

Attention! Bargains! Big Reduction on all kinds of books. Kill two birds with one stone—secure good books at a low figure, and at the same time help the Red Cross. For a sample in the English Department see list in the Common Room. For those in French and German and Latin, ask any of the Red Cross Committee, and they will be glad to show you.

FEW PRESENT AT ECONOMICS CLUB MEETING.

(Continued from Page 1.)

ment in Canada, and imports into Canada (the mainstay of the Dominion Budget) decreased to a very large extent in 1913 and 1914, even before the present war opened.

Before Canada had recovered from the industrial depression caused by the Balkan Wars the European War broke out, and brought new financial and industrial difficulties to Canada. The first effects of the war were to cause confusion and chaos in the financial markets, and in international trade. Stocks exchanges closed, and international trade stopped. The unemployment problem increased, and the economic situation in Canada in general was serious. In a few months, however, orders for munitions and war supplies greatly relieved economic conditions. But the volume of imports which had been decreasing even before the war, with the outbreak of the war, decreased still more rapidly, and did not resume its former level until 1917, as the following table clearly shows:

Fiscal yr.	Imports.
end. Mar. 31.	
1913	\$686,500,000
1914	635,000,000
1915	497,000,000
1916	530,000,000
1917	845,000,000

The decline in imports brought up the serious problem of how to make up the decreasing revenue from customs taxes. Though the total revenue of the Government had decreased, the expenditures by its various departments had in many ways increased. Moreover, though the war has brought prosperity to Canada, yet the large annual increases in the public debt, and the consequent increases in the annual interest charges on it, together with the large annual amounts necessary for Pensions, have produced such a serious state of affairs that a remodelling of the whole system of taxation has become a necessity.

This brings us then to a consideration of the war finance of the Government, which will be treated by first briefly reviewing the financial measures and returns for each fiscal year since 1914, then showing the grounds on which the Government's financial policy has been criticised, and lastly indicating a few suggestions that have been made to improve the Canadian fiscal system.

In the first War Budget brought down in August, 1914, the customs duties on sugar, coffee, liquor and tobacco, and the excise duties on li- quor and tobacco were increased, about \$8,000,000 from customs duties, and \$6,000,000 from excise taxes being expected as additional revenue up to March 31, 1915. The Dominion Notes Act, 1914, and confirmatory legislation passed early in 1915 gave the Government authority to \$25,000,000 of Dominion Notes without holding any gold reserve against them. This, as the Finance Minister later admitted, virtually meant a forced loan from the people on which no interest was paid.

The total revenue in round figures for the fiscal year ending March 31, 1915, was \$133,000,000, which represents a decrease of \$30,000,000 as compared with that of 1914, a decrease nearly wholly due to the decline in imports. Expenditures on Consolidated Fund, Capital and War Accounts amounted to \$135,500,000, \$41,400,000, and \$60,700,000 respectively. In theory expenditure on Consolidated Fund Account is used to pay for current expenditure, while that on Capital Account is used for objects of a permanent nature. By a surplus would (Continued on Page 3.)

"B" CERT. COURSE FOR STUDENTS STARTED

Lectures to be Delivered on Wednesday Afternoons—Syllabus Now Published.

A meeting was held yesterday afternoon to arrange the lectures for the C. O. T. C. "B" Certificate for students. It was decided that the lectures will be delivered on Wednesday afternoons, from 5 to 6 in the C.O.T.C. Headquarters. The first one will be given a week from to-day. In the case of the lectures in Military Law, the students will attend lectures with the non-students on Monday evenings.

If there are any students who have taken the "A" certificate course and wish to take the "B" course, they are requested to hand in their names to the C.O.T.C. Headquarters. The syllabus of the course is printed below:

Certificate "B."

The examination, partly written and partly oral, will be divided into two parts.

PART I.—WRITTEN EXAMINATION.

1st Paper—Tactics. (200 marks—3 hours, 1st day.)
A simple problem involving a knowledge of the tactics of all arms, of field engineering, and of map reading as they affect a lieutenant in the field.

Field Service Regulations.—As for Certificate A.

Infantry Training.—As for Certificate A.

Manual of Field Engineering, 1911—Chapters I—VII and XII.
Manual of Map Reading and Field Sketching, 1912, Chapters I to IX inclusive.

2nd Paper—Military Law.

(100 marks—2 hours, 1st day.)
(The Manual of Military Law and King's Regulations and Orders (Canadian) will be allowed for use at this examination. Latest editions, not amendments.)

King's Regulations and Orders (Canadian)—Paragraphs 342-504; paragraph 1501; paragraphs 1505-1514. The Militia Act—General Chapter I; Chapter III; Chapter IV; Chapter V; Chapter VI; Chapter VII; 1-27; and Chapter XIV. The Army Act, Part I; Part II Sections 99 and 100. The Rules of Procedure (omitting Field Courts-Martial).

This paper will deal with such questions as might have to be decided by a Lieutenant. A candidate will not, for instance, be required to decide points upon which he would in the ordinary course refer to higher authority, but he will be required to say what that higher authority is, and where his own responsibility begins and ends.

The situations on which questions will be based are those which may arise—

- Upon mobilization.
- En route to join the field army.
- In the theatre of operations.

3rd Paper—Organization and Administration.

(100 marks—2 hours—2nd day.)

Field Service Regulations, Parts I and II.

War Establishments—Canadian Militia.

Mobilization Regulations (Canadian)

(i) A detailed knowledge for war of the administration, organization, equipment, establishment, terms of service of an Infantry Battalion.

(ii) A general knowledge of the organization of formations and units—(See Field Service Regulations, Part II.)

(a) Divisions, Brigades, Headquarters, Battalions, etc.

(b) The functions of the executive and component parts of the forces in the field; the general principles of the maintenance of forces in the field; the provision and maintenance of personal supplies, stores, transport, re- mounts, medical service.

(c) A general knowledge of the King's Regulations (Imperial), and King's Regulations and Orders (Canadian), Section I, Section III (1, 3 and 4), and Section XIV (1).

(iii) A member studying the subject is recommended to proceed as follows:—

He should imagine himself to be in the place of a young officer when his militia unit is embodied on the outbreak of war.

He should understand the organization and object of his unit.

He should be able to follow the progress of units or drafts when sent forward to the field army.

He should be acquainted with the organization of the field army, in so far as a knowledge of it is required for the carrying out of the ordinary duties of a junior officer with his own unit in the field. As regards that unit (his company) he should consider it from the point of view of active service, and should understand the practical utility of the organization, the functions of the personnel and the object of the material for war.

Part II.—Oral Examinations.

(a) 100 marks.

Company in battalion.

The candidate should know what the close order formations of a battalion are and how to command a company as part of a battalion. For examination purposes it will be sufficient if the formation of an imaginary battalion be described, and the candidate be required to move a company with reference to this.

Company drill.

Squad drill, having been done for (Continued on Page 3.)

"LET'S WIN THE WAR."

LEST STARVATION ENSUE.

Canada has exported the whole of the surplus of the wheat from this harvest, after reserving for her people an amount sufficient for their normal consumption of seed and flour until the next harvest and therefore the amount of wheat flour that Canada can contribute to mix with the war bread of the Allies will be simply the amount that her people reduce their consumption month by month. In other words, every grain of wheat or its products that the Allies receive from the Canadians from now on will be exactly the amount which we have saved each month on their behalf.

Every particle of diminished consumption by the American people is one particle more for the soldiers, men, women and children of our Allies, and for the starving people in other countries. This is a personal obligation upon every one of us to ward some individual abroad who will suffer privation to the extent of our own individual negligence.

If we are to reduce the consumption of the few products which we should export abroad, we will need to eat a larger proportion of many different foodstuffs which we can not export, and which we have at home. For this reason we must not waste any foodstuffs. A great many individuals in our population eat far more food than is necessary to maintain their health and strength. In this emergency only the simplest of living is patriotic. We want no person to eat less than is required for good health and full strength, for in this emergency only the simplest of living is the productive power of her people. While many can eat less, all of our population can substitute other foodstuffs for the few that are vitally needed for export.

We must not overlook the fact that Russia collapsed, not because of the Germans on her border, but largely because of the failure to organize and feed her own citizens; and, if we are to emerge victorious from this war, we can not risk the collapse of another of our Allies from this same cause. There is no waste of food among any of our Allies—there is the most drastic privation among their women and children; there is starvation in Belgium.

WAR MENUS.

How to Save Wheat, Beef and Bacon for the men at the front. Issued from the Office of the Food Controller for Canada.

MENU FOR WEDNESDAY.

Breakfast.
Sliced Bananas
Rice and Cornmeal Griddle Cakes
Syrup
Tea or coffee.
Dinner.
Corned Beef
Cabbage
Potatoes
Apple Pie.
Supper.
Jellied Vegetable Salad
Jam
Barley Scones
Tea.

The recipes for Rice and Cornmeal Griddle Cakes Jellied Vegetable Salad and Barley Scones, mentioned above, are as follows:

Rice and Cornmeal Griddle Cakes:
1 cup cold soft-boiled rice
1 cup cornmeal
1 cup of milk
½ cup flour
1 egg
4 teaspoons baking powder
1 teaspoon salt
2 tablespoons brown sugar.

Put the rice and milk into a bowl and mix well; add the rest of ingredients and the well-beaten egg. If it is too thick, add a little more milk; last of all add the baking powder and mix well. Bake very brown on a hot griddle.

Jellied Vegetable Salad:

Put cold cooked vegetables, cut in small pieces, into wet moulds or cups. Dissolve one and one-half teaspoons of gelatine in one and one-half cups of water, bring to a boil, add one tablespoon of sugar, fill the moulds and chill. Turn out and serve on crisp lettuce leaves with French or mayonnaise dressing.

Barley Scones:

1 cup barley meal
1 cup wholewheat flour
½ teaspoon salt
2 teaspoons baking powder
2 tablespoons fat
¾ cup sour milk
1-3 teaspoon soda.

Sift flour, barley meal, salt, baking powder and soda together and work in fat with tips of fingers or two knives. Combine flour mixture and sour milk to form a soft dough. Turn out on a well-floured board, knead slightly, roll to one-half inch thickness; cut in diamond shapes and bake in a hot oven.

(Wheat and meat saving recipes by Domestic Science Experts on staff of the Food Controller's Office.)

RESULTS IN POLITICAL SCIENCE.

Third and Fourth Years.

Class I.—Miss Balfour, Miss Swindlehurst and B. Joseph, equal; Miss Reid; Miss Macdonald; B. N. Holt-ham.

Class II.—Miss Hurd; G. Smart; A. I. Smith and Miss Taylor, equal; E. Tartak.

Class III.—Miss Lindsay; Miss Kuhns and Miss Black, equal; Miss Hay; Miss Fritz and Miss Rodgers, equal; Miss Giles.

The Royal Military College of Canada.

There are few national institutions of more value and interest to this country than the Royal Military College of Canada. Notwithstanding this, its object and the work it is accomplishing are not sufficiently understood by the general public.

The College is a Government Institution, designed primarily for the purpose of giving instructions in all branches of military science to Cadets and Officers of the Canadian Militia. In fact, it corresponds to Woolwich and Sandhurst in England.

The Commandant and military instructors are all officers on the active list of the Imperial army, sent for the purpose, and there is in addition a complete staff of professors for the civil subjects which form such an important part of the College course. Medical attendance is also provided.

While the College is organized on a strictly military basis, the cadets receive a practical and scientific training in subjects essential to a sound modern education.

The course includes a thorough grounding in Mathematics, Civil Engineering, Surveying, Physics, Chemistry, French and English.

The strict discipline maintained at the College is one of the most valuable features of the course, and in addition, the constant practice of gymnastics, drills and outdoor exercises of all kinds, ensures health and excellent physical condition.

Commissions in all branches of the Imperial service and Canadian Permanent Force are offered annually. The diploma of graduation is considered by the authorities conducting the examination for Dominion Land Surveyor to be equivalent to a university degree, and by the Regulations of the Law Society of Ontario to obtain the same exemptions as a B.A. degree.

The length of the course is three years in three terms of 8½ months each.

The total cost of the course, including board, uniform, instruction, material, and all extras is about \$800. The annual competitive examination for admission to the College, takes place in June of each year, at the headquarters of the several military districts.

For full particulars regarding this examination, application should be made to the secretary of the Militia Council, Ottawa, or to the Commandant, Royal Military College, Kingston, Ont.

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The Mining Law gives absolute security of Title and is very favourable to the Prospector.

MINERS' CERTIFICATES.

First of all, obtain a miner's certificate, from the Department in Quebec, or from the nearest agent. The price of this certificate is \$10.00, and it is valid until the first of January following. This certificate gives the right to prospect on public lands and on private lands, on which the mineral rights belong to the Crown.

The holder of this certificate may stake mining claims to the extent of 200 acres.

WORKING CONDITIONS.

During the first six months following the staking of the claim, work on it must be performed to the extent of at least twenty-five days of eight hours.

SIX MONTHS AFTER STAKING.

At the expiration of six months from the date of the staking, the prospector, to retain his rights, must take out a mining license.

MINING LICENSE.

The mining license may cover 40 to 200 acres in unsurveyed territory. The price of this license is Fifty Cents an acre per year, and a fee of \$10.00 on issue. It is valid for one year, and is renewable on the same terms, on producing an affidavit that during the year work has been performed to the extent of at least twenty-five days' labor on each forty acres.

MINING CONCESSION.

Notwithstanding the above, a mining concession may be acquired at any time at the rate of \$5.00 an acre for SUPERIOR METALS, and \$3.00 an acre for INFERIOR MINERALS.

The attention of prospectors is specially called to the territory in the North-Western part of the Province of Quebec, north of the height of land where important mineralized belts are known to exist.

PROVINCIAL LABORATORY.

Special arrangements have been made with the POLYTECHNIC SCHOOL of LAVAL UNIVERSITY, 228 ST. DENIS STREET, MONTREAL, for the analysis of minerals at very reduced rates for the benefit of miners and prospectors in the Province of Quebec. The well equipped laboratories of this institution and its trained chemists ensure results of undoubted integrity and reliability.

The Bureau of Mines at Quebec will give all the information desired in connection with the mines and mineral

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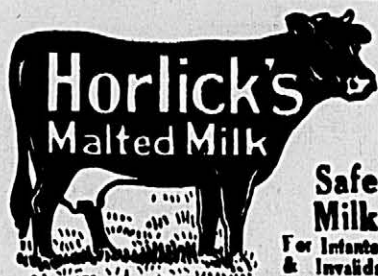
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93-95 WEST NOTRE DAME STREET, MONTREAL

AT THE THEATRES.

LOEW'S.

The bill at Loew's this week is an exceptional one. Both the vaudeville and the photoplay are out of the ordinary.

Ryan and Juliette, in their singing and dancing act bring the audience to attention by their fine dancing, the latter especially starring in this line.

Adele Ostwald's character studies are rather good. She pictures with as much ease a Belgian woman destitute of home and friends as a New York show girl with her special code of slang. Cook and Stevens, the Chinaman and the coon, amuse the audience very much by the misunderstandings which arise from the differences in their languages. By far the best act on the programme, however, is the one act dramatic sketch "The Notorious Delphine." The setting is exceptional. The effect produced by the different lights is especially pleasing. The transparent screen which covers the whole front of the stage gives the feeling that one is looking at a picture, not a real playlet. The acting is of a type rarely met with on the vaudeville stage. The photoplay features Kitty Gordon in "The Beloved Adventurer," a story which holds the interest of the house until the very last, although one must do quite a lot of guessing in order to weave together the different threads of the story. A comedy and the Weekly Gazette complete the programme.

THE GAYETY.

Jack Singer's "Broadway Frolics" is a show which has all the ingredients of fun and frolic, although real singing is somewhat in the minority. The leading woman is Eileen Sheridan, who introduces a number of new songs and who possesses considerable histrionic ability. Leon Hascall and Wilbur Dobbs keep things going in a lively manner with their store of wit and "pep."

COL. BIRKETT EXPECTED HOME SOON.

Speaking with Mrs. (Col.) Birkett last night, a Daily representative learned that though Col. Birkett is expected to sail for Canada at almost any time, it had not been definitely ascertained whether or not he has left England yet.

QUEEN'S BARS NEGROES.

No more negro students in Medicine are to be admitted to Queen's University. This is due to the objection of patients to the presence of negroes at hospital clinics.

DR. GRENVILLE TO SPEAK.

The McGill Canadian Club have been in communication with Dr. Grenville of Labrador, and expect to have him here in several weeks' time to speak before a meeting of the above society.

FEW PRESENT AT ECONOMICS' CLUB MEETING.

(Continued from Page 2.)

be meant an excess of total revenue over expenditure on Consolidated Fund Account, while by a deficit would be meant an excess of expenditure on Consolidated Fund Account over total revenues. Following these definitions there was a deficit of \$2,500,000 in 1915. Since, however, the distinction between expenditure on Capital and that on Consolidated Fund Accounts is not strictly kept, and also owing to the heavy taxation which was introduced in 1915, and the following years, the expenditures on Consolidated Fund and Capital Account may in all fairness be taken together when compared with the total revenue. The deficit, then, for 1915, amounted to \$43,900,000, and in addition to this war expenditures amounted to \$60,700,000. The total deficit, then, for 1915 (including war expenditure), was over \$104,000,000.

To meet this deficit \$25,000,000 (as stated above), was obtained by issuing that amount of uncovered Dominion Notes, then a loan of \$12,000,000 was obtained from the Imperial Government, £3,000,000 of Treasury Bills due in June, 1915, £1,300,000 of Dominion stock were sold in London, and lastly \$5,000,000 were borrowed from the Bank of Montreal. In short, over \$110,000,000 were borrowed to balance revenues and expenditures for the fiscal year ending March 31st, 1915.

In February, 1915, when the Budget for 1916, was brought down, when a large deficit for the fiscal year, 1914-15 was clearly foreseen, and when it was seen that some \$20,000,000 floating debt would have to be paid off during the coming fiscal year, (i.e., 1915-16), the Government decided to increase the existing customs duties, and to introduce a few new direct taxes. This action was rendered necessary by the fact that there had been a decrease of over \$30,000,000 (from \$104,000,000 in 1913-14, to \$75,000,000 in 1914-15), in customs receipts (if we include the increase in customs duties of August, 1914). Other factors considered were the larger expenditure that was required for War Account, the increase in the annual interest charges, and the need of a large amount for Pensions. Under the Special War Revenue Act, 1915, direct taxes of one per cent. were levied on the average note circulation of banks, on the gross income of trust and loan companies, and on the net premiums of insurance companies (except life, marine and fraternal insurance companies). There were other taxes on telegrams, railway and steamship tickets, cheques, postal orders, money orders, bills of exchange, travellers' cheques, letters, post cards, patent medicines, non-sparkling and sparkling wines. These taxes on the whole were popularly received, the only objection raised being to the tax on banks, which was considered unscientific and too low. A proper tax on banks would be on their net profits, as well as on their demand liabilities, viz., note circulation and demand deposits.

The chief revenue measure passed in 1915 was the Customs Tariff War Revenue Act, under which there was "a

WHAT'S ON.

TO-DAY.

1.00 p.m.—Cercle Francais meeting in Arts Building.
5.00 p.m.—Student Volunteer Band Meeting.
8.00 p.m.—Arts '20 Hockey practice.

COMING.

Jan. 31.—"A" Certificate Drill at Craig St. Drill Hall.
Feb. 1.—Track Club picture at Gordon's studio.
Feb. 2.—Medical Society Dinner.
Feb. 4.—City League Hockey.
Feb. 5.—Glee Club practice, 8 p.m.
Feb. 6.—Junior Sophomore Debate, R.V.C.
Feb. 6.—First "B" Cert. Lecture for students.
Feb. 12.—Rev. Geo. Adam on "With Harry Lauder at the Front."

"B" CERT. COURSE FOR STUDENTS STARTED.

(Continued from Page 2.)

Certificate A, is not required for examination purposes.

Directions of the fire of a company working with other companies. Skirmishing. Signals and direction of a section over ground subjected to fire from various ranges and directions.

The general method of telling off a company on advanced guards, outposts, and in attack or defence.

For example, on outposts the examiner might say: These 25 men are a platoon which has to find 1 sentry over arms, 2 double sentries, 1 patrol of 3 men. Tell it off.

(b) 100 marks.
A simple tactical problem set on the ground similar to that set in the first paper, limited to the probable action of a lieutenant in command, not of an isolated company, but of a company forming part of a battalion.

general horizontal increase of customs duties on all goods imported into Canada, whether previously dutiable or free, whether raw material, partly finished or finished products, amounting to 7½ per cent. ad valorem, under the general and intermediate tariffs, and amounting to 5 per cent. under the British preferential tariff. Sugar, coffee and tobacco (specially taxed in August, 1914), articles included in the trade agreements with France and the British West Indies, and a few agricultural implements were excepted.

The total revenue for the year ending March 31st, 1916, was \$172,100,000, which represents an increase of over \$50,000,000 over the revenue of the previous year. Expenditures on Consolidated Fund, Capital and War Accounts amounted to \$130,300,000, \$39,500,000, and \$166,200,000 respectively. The surplus then over ordinary and capital expenditure amounted to a little over \$4,000,000. Including war expenditures, however, there was a deficit of \$102,000,000, to which was added \$20,000,000 of floating debt, carried forward from the previous year, namely, \$23,000,000 of Treasury bills, which fell due in 1915, and \$5,000,000 borrowed from the Bank of Montreal. Thus in all the Government required \$182,000,000 to meet all expenditures.

The borrowings for the fiscal year ending March 31st, 1916, were as follows: First, £5,000,000 of 1920-25 Debenture Stock were sold in London; secondly, \$45,000,000 of Treasury notes \$20,000,000 maturing in August, 1916, and \$25,000,000 in August, 1917) were sold in New York; and thirdly, by a Domestic War Loan first authorized at \$50,000,000, and subsequently increased to \$100,000,000, was floated in Canada in November, 1915, and was largely over-subscribed.

By this time (the second half of 1915), economic conditions in Canada had vastly improved owing to the very high prices obtained for Canadian agricultural produce. Large orders for munitions and war supplies were placed in Canada, and trade was given new life and vigour. Machinery and other supplies were imported in larger quantities, and owing also to the new tariff act customs receipts increased by a large amount.

In the Budget for 1916-17 it was clearly stated that a greater effort would be made to pay a large part of the annual war expenditure from taxation. It would be absurd, declared the Finance Minister, to continue to pay for war expenditures entirely by loans, as had been done in the last two years (1915 and 1916), when the net debt was increased from \$335,000,000 in 1914 to \$615,100,000 in 1916. Accordingly the Business Profits War Tax Act, 1916, was passed as a further source of revenue, and was expected to yield as much as \$25,000,000 for the first year of its operation. The Act was retroactive, since it taxed profits made from December 31st, 1914, and was to continue in force until Dec. 31st, 1917. The reasons for introducing this special tax on industry was very clearly stated by the Finance Minister, in the following words: "There are in time of war, many businesses and industries, which for one reason or another are able to maintain profits above the average return to capital in time of peace. There are others whose profits arise directly from the manufacture of munitions, or the furnishing of supplies in connection with the war itself, and are in some instances of abnormal character. It has appeared to the Government that persons, firms and corporations whose profits have been such might well be called upon to contribute a share to the carrying on of the war." . . . The Act applies to all firms, individuals, partnerships and incorporated companies except banks and insurance companies (specially taxed under the Special War Revenue Act, 1915), persons engaged in agriculture and firms or incorporated companies whose capital is less than \$50,000, unless they are engaged in making war supplies.

(To be concluded.)

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Reserve Funds, \$14,324,000.

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Cote St. Paul Branch.	Westmount—Victoria Ave. Cor. Sherbrooke St.
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JEST TALK

—By Jello

USUAL

Ethel: Did May give her age away,
in the Annual write-up?
Grace: Yes, away off.

A Fool went into a cafe,
(Even as You and I)
(He did not know it was eatless day)
So they gave him a prune and a wisp
of hay;
But the bill, all the same, turned his
pompadour gray,
(Even as You and I).

GALLANT!

A courteous young Junior, upon
seeing several fair co-eds standing in
front of an automobile, on the Cam-
pus, thought they were trying to
crank it, and approached them, say-
ing:

"Could I be of any assistance to
you?"
Suddenly he retreated blushing fur-
iously. The young ladies were trying
to warm their hands on the radiator.

STILL HOPE.

The student who lingers around the
foot of his class may eventually be-
come a first-class chiropodist.

Would the jay at the foot of the
class be a blue jay?

LUCKY.

"How long have you bin out, old
sport," asked a Cockney who had just
crossed over from England and arriv-
ed at the front line.

"Two years," replied his mud-be-
splattered companion, loftily.
"Lucky beggar," growled the
Cockney, "you missed a blinking air
raid on London the other day!"

NOTICES

STUDENT VOLUNTEER BAND.

Those interested in the reorganiza-
tion of the Student Volunteer Band
are requested to be present at a
meeting to be held in Strathcona Hall
this afternoon at 5 p.m. All former
members are particularly requested to
be present.

TRACK CLUB PICTURE.

The picture of the Track Club will
be taken Friday afternoon at one
o'clock. As this is the picture which
will be used for the Annual, all the
members of the Track team are asked
to turn out, and bring their track
suits with them. The following are
the names of the men to be included
in the picture:
Hillier, Sutherland, Block, Cassidy,
Loughery, Windsor, Hodgson, Bouch-
er, Rothschild and Leavitt.

ARTS '20 HOCKEY PRACTICE.

There will be a practice of the Arts
'20 Hockey team between the hours
of 8 and 9 o'clock to-night. As the
inter-class schedule will soon begin, it
is important that every man should
turn out.

THE CEROLE FRANCAIS.

A meeting of the members of the
Cercle Francais is called for 1 o'clock
to-day in the Smoking Room of the
Arts Building. All members are ex-
pected to attend. Business very im-
portant.

SOLDIER POET, FORMER MCGILL
LECTURER, DEAD.

(Continued from Page 1.)

friendship with Col. Morrison, partici-
pated in the discussions relative to
the combatant work of the unit.

When the McGill hospital unit was
formed in Montreal that same spring
by Col. Birkett, it was decided, through
Ottawa, to offer Major McCrae a pro-
motion to a lieutenant-colonelcy, with
charge of the medical service (as
opposed to the surgical service) of
No. 3 General Hospital, McGill.

Col. John McCrae was the soldier poet
who wrote the exquisite little lyric
"In Flanders' Fields," a poem that
has probably attained a greater popu-
larity than any other literary effort
of the war. He has left a reputation
as a devoted medical doctor, a soldier
of merit, and a poet whose fugitive
verses have given him high rank
among the poets of to-day. His poems
have appeared from time to time in
various Canadian and American mag-
azines, but as yet, no collection of them
has been made. The scattered verses
that he has written since the war,
poems that were committed to paper
in the scanty leisure moments of a
medical man on active service, have
breathed the spirit of the true soldier,
the spirit of sacrifice and of deter-
mination to "carry on."

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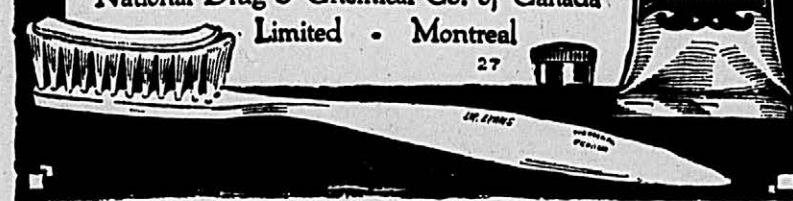
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Wilbur Mack and Nella Walker.
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4—Casting Campbells—4

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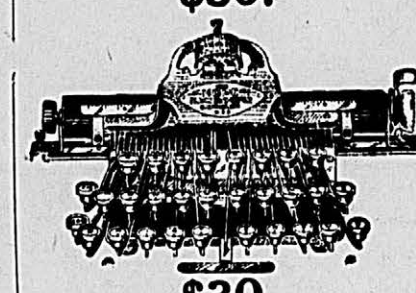
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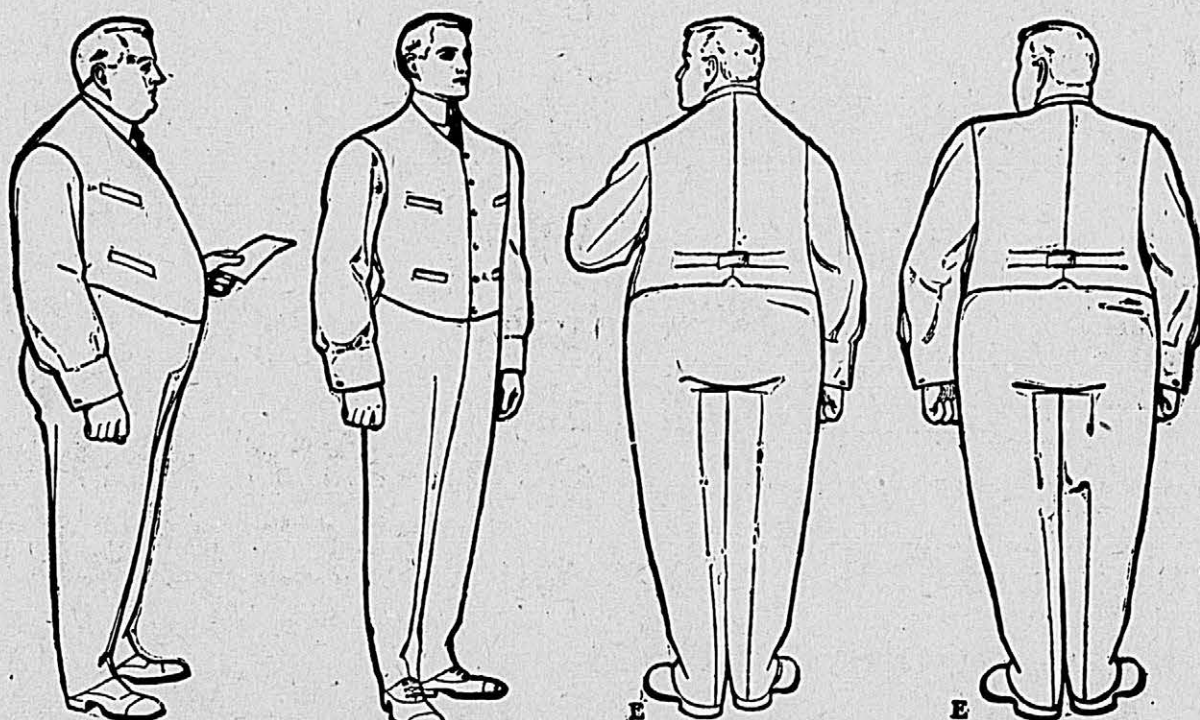
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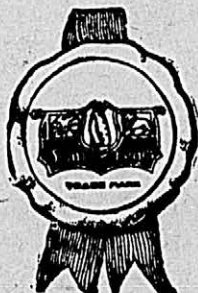
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